

## IDAHO FIDUCIARY INCOME TAX RETURN

1996

F I J M

For the year January 1 - December 31, 1996, or fiscal year beginning \_\_\_\_\_, 1996, ending \_\_\_\_\_, 1997

Name of estate or trust

Federal employer identification number

Name and title of fiduciary

Address of fiduciary (number and street)

City, State and Zip Code

If you do not need Idaho income tax forms and instructions mailed to you next year, check box.

☐

## TRUSTS

☐ Testamentary☐ Inter vivos

Date the trust was created \_\_\_\_\_

## ESTATES

Decedent's Social Security Number \_\_\_\_\_

Date of the decedent's death \_\_\_\_\_

Has a Federal Estate Tax Return been filed? ☐ YES ☐ NOWas the decedent a resident of Idaho? ☐ YES ☐ NO

If NO, indicate the state of residence \_\_\_\_\_

1. Is this a final return? ☐ YES ☐ NO2. Is this a resident return? ☐ YES ☐ NO

3. Dividends and interest income. List on Schedule 1, page 2. ....	3
4. Business income or (loss). Attach federal Schedule C or C-EZ. ....	4
5. Capital gain or (loss). Attach federal Schedule D. ....	5
6. Rents, royalties, partnerships, other estates and trusts, etc. Attach federal Schedule E. ....	6
7. Farm income or (loss). Attach federal Schedule F. ....	7
8. Ordinary gain or (loss). Attach federal Form 4797. ....	8
9. Other income. List on Schedule 1, page 2. ....	9
10. Total income. Add lines 3 through 9. ....	10
11. Interest. ....	11
12. Taxes. ....	12
13. Administration costs. ....	13
14. Charitable deductions from federal Form 1041, Schedule A. ....	14
15. Other deductions. List on Schedule 1, page 2. ....	15
16. Total deductions. Add lines 11 through 15. ....	16
17. Adjusted total income or (loss). Subtract line 16 from line 10. ....	17
18. Interest and dividends not taxable under federal law. List on Schedule 1, page 2. ....	18
19. State income taxes included on line 12 which were not distributed. ....	19
20. Net operating loss. Attach your computation schedule. ....	20
21. Income exempt from Idaho tax. List on Schedule 1, page 2. ....	21
22. Idaho adjusted income. Add lines 17, 18 and 19 and subtract lines 20 and 21. ....	22
23. Income distribution deduction to beneficiaries who file Idaho returns. ....	23
24. Estate tax deduction. ....	24
25. Subtract lines 23 and 24 from line 22. ....	25

**EXEMPTION:** Complete lines 26 through 29 if reporting only part of the income to Idaho.

If reporting ALL INCOME to Idaho, enter 100% of the federal exemption on line 30.

26. Federal taxable income, line 22, Form 1041, as adjusted. ....	26	
27. Federal exemption, line 20, Form 1041. ....	27	
28. Add line 26 and line 27. ....	28	
29. Line 25 _____ divided by line 28 _____ equals	29	%
30. Exemption. Multiply line 27 by the % on line 29 or enter the federal exemption. ....	30	
31. Idaho taxable income. Subtract line 30 from line 25. ....	31	

TC66962  
9-17-96

32. Idaho taxable income from line 31 .....	32	
33. Idaho income tax. Use the tax computation schedule in the instructions. ■	33	
34. Credit for taxes paid to another state. Line 7, Schedule 2 .....	34	
35. Credit for contributions to educational entities .....	35	
36. Investment tax credit. Attach Form 49. ....	36	
37. Credit for contributions to youth and rehabilitation facilities .....	37	
38. New jobs tax credit carryover. Attach Form 55. ....	38	
39. Credit for production equipment using post-consumer waste .....	39	
40. Total credits. Add lines 34 through 39. ....	40	
41. Subtract line 40 from line 33. If line 40 is greater than line 33, enter zero. ....	41	
42. Permanent building fund tax (\$10). Enter zero if income is fully distributed. .... ■	42	
43. Special fuels tax due. Attach Form 75. .... ■	43	
44. Tax from recapture of investment tax credit. Attach Form 49R. .... ■	44	
45. Total tax. Add lines 41 through 44. ....	45	
46. Estimated tax paid with Form 41E .....	46	
47. Idaho income tax withheld. Attach W-2. ....	47	
48. Special fuels tax refund. Attach Form 75. ....	48	
49. Gasoline tax refund. Attach Form 75. ....	49	
50. Add lines 46 through 49. ....	50	
If line 45 is more than line 50, GO TO LINE 51. If line 50 is more than line 45, GO TO LINE 54.		
51. Tax Due. Subtract line 50 from line 45. .... ■	51	
52. Penalty ■ Interest from due date ■ Enter total. ....	52	
53. TOTAL DUE. Add lines 51 and 52. .... ■	53	
54. REFUND. Subtract line 45 from line 50. .... ■	54	

**SCHEDULE 1 - EXPLANATION OF INCOME AND DEDUCTIONS. ATTACH SCHEDULES.**

Line No.	Explanation	Amount

**SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

Nonresidents cannot claim this credit.

A copy of the other state's return **MUST** accompany this return.

1. Idaho tax, line 33 .....	1	
2. Enter the amount from line 25. ....	2	
3. Other state's adjusted income .....	3	
4. Divide line 3 by line 2. Enter percentage here. ....	4	
5. Multiply line 1 by line 4. ....	5	
6. Other state's tax due from its tax table or rate schedule less its income tax credits .....	6	
7. Enter the smaller of lines 5 or 6 here and on line 34. ....	7	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

<b>SIGN HERE</b>	Signature of fiduciary		Paid preparer's signature	Preparer's EIN or SSN
	Date	Phone	Address and phone number	

**Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201****ATTACH A COMPLETE COPY OF YOUR 1996 FEDERAL FORM 1041**